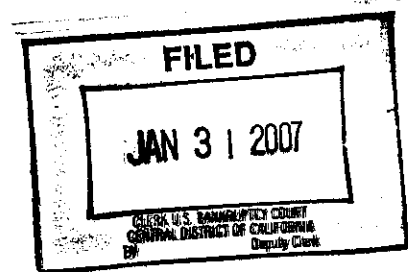


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Attorney for Defendant DAVID SOLOMON



UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

VICKMAN & ASSOCIATES
424 South Beverly Drive
Beverly Hills, California 90212

In re

STEVEN OSCHEROWITZ, an individual,
and SUSAN OSCHEROWITZ, an individual,
and UNIVERSAL MERCHANTS, INC., a
Delaware Corporation

Debtor(s),

MICHAEL HOROWITZ, as an individual
etc., et al.,

Plaintiffs,

vs.

STEVEN OSCHEROWITZ, et al.,

Defendants.

Bk. No. LA 04-22926-BB

(Substantively Consolidated with
LA 04-31426 BB)

Chapter 7

ADV. No. LA 05-01141-BB

**REPLY OF DAVID SOLOMON TO
DECLARATION OF BARUCH C.
COHEN RE ATTORNEY'S LIEN**

Hearing:

Date: February 7, 2007

Time: 10:00 a.m.

Place: Courtroom 1475

David Solomon hereby replies to the Declaration of Baruch C. Cohen re Attorney's
Lien.

1. Mr. Cohen has not shown that his lien, as quoted at paragraph 6 of his
declaration, applies in this case to the \$125,000. Rather, it appears that Mr. Cohen is
asserting an attorney's lien to avoid filing a sure-to-fail administrative claim. In that regard,
an administrative claim can only be validly asserted when the services, or goods, provided by

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1 the claimant, have benefitted the bankruptcy estate. Here, the services provided by Mr.
2 Cohen, that encompass the \$42,089.39 of alleged attorney's fees, have not benefitted the
3 bankruptcy estate, and therefore an administrative claim would fail.

4 2. Further, Mr. Cohen has submitted no proof that the \$125,000, that he claims
5 are at issue, actually came from Steven Oscherowitz. In fact, Mr. Oscherowitz has submitted
6 a declaration stating the monies came from third parties, and attached a letter, from the source
7 of the funds, re same. Mr. Cohen is going on a "fishing expedition," at the expense of all
8 settling parties in the Horowitz adversary action settlement.

9 3. Mr. Cohen's statements in paragraph 23 of his declaration, starting with, "I was
10 told..." (line 5), to "... for a check to Mr. Horowitz." (line 9), is purely hearsay (plus
11 improper innuendo), and is therefore inadmissible and should be disregarded by the Court.

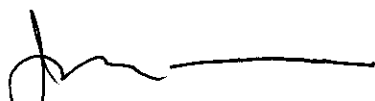
12 4. Mr. Cohen, at paragraph 14 of his declaration, specifically footnote 6, cites no
13 federal cases, including no bankruptcy cases, supporting his proposition that his alleged lien
14 "has priority over any other party in this case."

15 5. In paragraph 19 of the declaration of Mr. Cohen, he claims that he has received
16 no notice of the February 7, 2007, hearing. Just the fact that Mr. Cohen states same belies his
17 statement. Further, this firm, which is attorney for David Solomon, served Mr. Cohen with a
18 copy of the proposed Order 1) Vacating December 12, 2006, Order, and 2) Granting
19 Solomon's Motion for Order. The proof of service of such Proposed Order, on Baruch
20 Cohen, has been filed with this Court on January 19, 2007 (entitled, "Supplemental Proof of
21 Service of Order..."). The Proposed Order itself, at paragraph 3 (page 3, lines 22-27), sets
22 forth the February 7 hearing date, and briefing schedule re same.

23
24 RESPECTFULLY SUBMITTED

25
26
27 January 31, 2007

VICKMAN & ASSOCIATES



James A. Vickman, Esq., attorney for
DAVID SOLOMON

PROOF OF SERVICE BY MAIL

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.

I am employed in the County of Los Angeles, State of California by Vickman & Associates. I am over the age of 18 years, and not a party to this action. My business address is 424 South Beverly Drive, Beverly Hills, California 90212, which is located in the county where the mailing described below took place.

On January 31, 2007, I serves the foregoing document describes as **REPLY OF DAVID SOLOMON TO DECLARATION OF BARUCH C. COHEN RE ATTORNEY'S LIEN**, on the interested parties in this action by placing a true and correct copy thereof, enclosed in sealed envelopes addressed as follows:

[SEE ATTACHED SERVICE LIST]

☒ BY MAIL: I am "readily familiar" with this firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid. The envelope(s) was placed for collection and mailing on that date at Beverly Hills, California following ordinary business practices.

☒ [FEDERAL COURT] I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on January 31, 2007


Sunita Bali

SERVICE LIST
In re Oscherowitz
BK. NO. LA 04-22926-BB

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Susan Oscherowitz
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